

Counsel appearing on following page

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DISTRICT COURT OF GUAM

SEP 21 2007 *mb*

JEANNE G. QUINATA
Clerk of Court

DISTRICT COURT OF GUAM
TERRITORY OF GUAM

JULIE BABAUTA SANTOS, *et al*

Petitioners,

v.

FELIX P. CAMACHO, *et al*.

Respondents

Civil Case No. 04-0006

CHARMAINE R. TORRES, *et al*.

Plaintiffs

v.

GOVERNMENT OF GUAM, *et al*.

Respondents

Civil Case No. 04-00048

MARY GRACE SIMPAO, *et al*,

Plaintiffs,

v.

GOVERNMENT OF GUAM

Defendant.

v.

FELIX P. CAMACHO, Governor of Guam

Intervenor-Defendant

Civil Case No. 04-00049

**NOTICE AND SUBMISSION OF
SUPPLEMENTAL AUTHORITY IN
REGARD TO 26 USC §6103**

ORIGINAL

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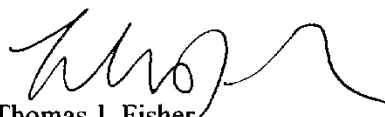
Counsel for Simpao et al.

1 Comes now Objectors Simpao an Cruz to submit, with the permission of the court, th efollowing
2 supplemental authority;

3 **(m) Disclosure of taxpayer identity information.--**

4 **(1) Tax refunds.--**The Secretary may disclose taxpayer identity information to the press and
5 other media for purposes of notifying persons entitled to tax refunds when the Secretary, after
6 reasonable effort and lapse of time, has been unable to locate such persons

7 26 USC §6103(m)(1). *See also* Aronson v. I.R.S., 973 F.2d 962 (1st Cir. 1992) (noting that while third
8 party cannot compel release of tax payer information under F.O.I.A., I.R.S. can and has released such
9 information to the press and third parties to aide in locating tax payers owed returns.)

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12 Thomas J. Fisher
13 Attorney for Objectors
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